

SENATE BILL 1174

By Black

AN ACT to amend Tennessee Code Annotated, Title 6,
Chapter 54, relative to the power to tax by local
governments.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 6, Chapter 54, is amended by adding
the following as a new, appropriately designated section:

6-54-____.

On and after the effective date of this act, municipal governments shall not be
authorized to create new taxes on any business segment or raise taxes on any business
segment by private act passed by the general assembly.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.